KIRKLAND & ELLIS PARTHERSHIPS INCLUDING PROFESSIONAL CORPORATIONS

RECEIVED
FEDERAL ELECTION
COMMISSION MAIL ROOM

200 East Rendolph Drive Chicago, Illinois 60801

2000 FEB - 1 P 12: 50

To Call Writer Direct: (312) 861-2142

312 881-2000

Facsimile: 312 881-2200

January 24, 2000

VIA CERTIFIED MAIL

John D. Gibson Assistant Staff Director Reports Analysis Division Federal Election Commission 999 E Street, NW Washington, D.C. 20463

Kirkland & Ellis PAC Mid-Year Report (1/1/99-6/30/99)

Dear Mr. Gibson:

This letter is in response to your letter of January 20, 2000 (copy enclosed) regarding clarification of Administrative Expenses for the above-captioned Committee.

Kirkland & Ellis PAC does not maintain office space or have any salarled employees. All services are provided by two volunteers, William Singer and Jane Beindorff. All work is done at Mr. Singer's office at Kirkland & Ellis during non-business hours.

Sincepely yours,

yvittigger S. Singer

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London Los Angeles New York Washington D.C.



FEDERAL ELECTION COMMISSION

WASHINGTON, D.C. 20463

January 20, 2000

William S. Singer, Treasurer Kirkland & Ellis PAC (FKA WSS PAC) 200 East Randolph Drive, 59th Floor Chicago, IL 60601

Identification Number: C00212142

Reference: Mid-Year Report (1/1/99-6/30/99)

Dear Mr. Singer:

On December 29, 1999, you were notified that a review of the above-referenced report(s) raised questions as to specific contributions and/or expenditures, and the reporting of certain information required by the Federal Election Campaign Act.

Your January 7, 2000 response is incomplete because you have not provided all the requested information. For this response to be considered adequate, the following information is still required.

In your response you state that your committee "does not maintain office, space or have any salaried employees" and that "[a]li services are provided by volunteers." Please note that any goods or services provided to your committee by a person, except volunteer activity (i.e., a person's time), would be considered an in-kind contribution from that person, and would be subject to the Commission's disclosure requirements. An in-kind contribution must be itemized on Schedule A for Line 11(a)(i) if it exceeds \$200 per calendar year, either by itself or when aggregated with other receipts from the same source, and as an operating expenditure on Schedule B for Line 21(b), in order to avoid inflating cash-on-hand. Please clarify whether individuals have made in-kind contributions to your committee by providing volunteer services, and if so, please amend your report as described above.

If this information is not received by the Commission within fifteen (15) days from the date of this notice, the Commission may choose to initiate audit or legal enforcement action. If you should have any questions related to this matter, please contact Andrea Wilkens on our toll-free number (800) 424-9530 or our local number (202) 694-1130.

Sincerely,

John D. Gibson

Assistant Staff Director Reports Analysis Division

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Federal Election Commission

ENVELOPE REPLACEMENT PAGE FOR INCOMING DOCUMENTS

FOR INCOMING DOCUMENTS	
The Commission has added this page to the end of this filling to indicate how it was received.	
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